

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil Action No. 18-1069
)	
v.)	Judge Cathy Bissoon
)	
RICHARD COLLINS,)	
)	
Defendant.)	

ORDER

For the purposes of the bench trial, and as relates to the standard-of-review in determining the validity of the FBAR penalty, the Court will follow the persuasive-authority in this Circuit holding that the *de novo* standard applies. U.S. v. Markus, 2018 WL 3435068, *4 (D. N.J. July 17, 2018) (citing other persuasive authority, and finding *de novo* review appropriate because “Section 5321 provides for no adjudicatory hearing before an FBAR penalty is assessed”); *accord* Bedrosian v. U.S., 2017 WL 3887520, *1 (E.D. Pa. Sept. 5, 2017) (same).

IT IS SO ORDERED.

February 12, 2020

s/Cathy Bissoon
Cathy Bissoon
United States District Judge

cc (via ECF email notification):

All Counsel of Record